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tion of the *alcabala* and *millónes* (taxes on the sale of food products) from 14 to 4 per cent and of the income tax from 5 per cent to half that rate for those occupying their own lands, both of which measures were largely intended to improve agrarian conditions.

The defects noted above are after all not vital and Dr. Leonard's book deserves commendation because it marks a notable advance in our knowledge of a fruitful but neglected field of historical research. Even though his work does not show an extensive use of manuscripts and hitherto unknown materials, the author has done admirable service as a pioneer, for which those who follow him in the field of Spanish economic history should be more than grateful.

JULIUS KLEIN

Harvard University.

The Scottish Staple in the Netherlands. By MATTHIJS P. ROOSEBOOM. (The Hague: Martinus Nijhoff. 1910. Pp. xiv, 237, ccxlv.)

The author informs us that this book was completed shortly before the publication in 1909 of a volume on the same subject by John Davidson and Alexander Gray. It is recognized that a comparison of the two is inevitable, but the author expresses the hope that they will be found to be complementary, since his method, described as "documentary, chronological and historical," differs widely from the method of economic analysis, based largely on published sources, followed by his predecessors. The student of history will be grateful for the collection of unpublished documentary material, gathered from the archives of Veere and other places, which fills a considerable part of the last two hundred pages of the book; and will respect the rigid adherence to details of fact, set forth in annalistic form, which characterizes the narrative.

To the economist, however, whose interests must be kept foremost in this review, it will be matter for regret that the material has been studied with little appreciation of its economic and industrial bearings, and is presented in chronological and not in logical relations. The reader will seek in vain for such studies of commercial organization, and such descriptions and criticisms of commercial policy, as were contributed by Davidson and Gray; and will deplore the antiquarian treatment of topics of great eco-

nostic importance. One illustration, from a number which might be given, will serve to show how narrow is the path which the author treads. Davidson and Gray had remarked on the importance among the Scotch exports of coal (in the modern sense), which appear even in the sixteenth century as the "common ballast of emptie Schippis," and which was in the seventeenth century the basis of a highly organized trade. Rooseboom recognizes that the coal trade was in the seventeenth century the most important branch of Scotch commerce with the Netherlands, but gives practically no information about the production, the marketing and the consumption of a ware which in Scotch commerce became prominent so early and which was destined later, in Jevons' phrase, to become the power that moves the world.

The book is handsomely printed, and is provided with a good index.

CLIVE DAY.

Yale University.

The Japanese Empire and Its Economic Conditions. By JOSEPH D'AUTREMER. Translated from the French. (New York: Imported by Scribner's Sons. 1910. Pp. 319.)

This is a well-padded volume. By means of thick paper, wide margins, spacing, rambling lists, and sprawling tables, a moderate amount of material has been whipped up into an imposing book. The writer is lecturer at the School of Oriental Languages in Paris, and has first-hand knowledge of his subject. He has served up a great quantity of exact information, touching the geography, topography, geology, race origins, agriculture, forests, mines, industries, arts, railways, commerce, government and finances of Japan. He is concise in statement and strictly objective in attitude. He has no private point of view, conjures up no pictures, and leaves no dominant impression. His pages are stiff with statistics, and so replete with information that the book is to be consulted rather than read.

There are several errors. The railway capital in pounds sterling is printed at just ten times the actual figure. Careless proof reading has placed the arrival of the Jesuits in the tenth century instead of the sixteenth. "Millions" of pilgrims are said to ascend Fuji in August. On page 81, we read "The land yields all that it can yield because *it is poor and its capabilities are very limited.*" Twenty pages further on he writes in another vein, "In compari-